

|              |      |                 |      |
|--------------|------|-----------------|------|
| .0145--.0153 | 1.8% | .0370--.0378    | 4.3% |
| .0154--.0162 | 1.9% | .0379--.0387    | 4.4% |
| .0163--.0171 | 2.0% | .0388--.0396    | 4.5% |
| .0172--.0180 | 2.1% | .0397--.0405    | 4.6% |
| .0181--.0189 | 2.2% | .0406--.0414    | 4.7% |
| .0190--.0198 | 2.3% | .0415--.0423    | 4.8% |
| .0199--.0207 | 2.4% | .0424--.0432    | 4.9% |
| .0208--.0216 | 2.5% | .0433--and over | 5.0% |

[The maximum basic contribution rate for fiscal years beginning on or after July 1, 1978 shall be as follows:

| Fiscal Year Beginning | Maximum Basic Contribution Rate |
|-----------------------|---------------------------------|
| July 1, 1978          | 4.2%                            |
| July 1, 1979          | 4.6%                            |
| July 1, 1980          | 5.0%                            |

The basic rates in the above table increased by 2.0 percent shall apply for the fiscal year beginning July 1, 1978 provided, however, that in no event shall an employer be required to pay a total contribution rate greater than 5.0 percent.] For any fiscal year beginning on or after July 1, [1979] 1980 when the fund balance on the computation date equals or exceeds 4.5 percent but is not in excess of 5.5 percent of the total taxable wages in covered employment for the immediately preceding calendar year, the table of basic rates shall apply.

For any fiscal year beginning on or after July 1, [1979,] 1980, when the fund balance on the computation date is less than 4.5 percent or equals or is in excess of 5.5 percent of the total taxable wages in covered employment for the immediately preceding calendar year, the rates at which employers shall be required to pay contributions shall be in accordance with the table of basic rates, adjusted as shown in the table of basic rate adjustments set forth below, but in no event shall an employer be granted less than an 0.1 percent nor more than [5.0] 6.0 percent rate in any fiscal year. HOWEVER, FOR THE FISCAL YEAR BEGINNING ON JULY 1, 1980, THE ADJUSTMENT TO ANY EMPLOYER'S BASIC RATE MAY NOT EXCEED AN INCREASE OF 1.5 PERCENT.

For the purposes of this subsection, the term "fund balance" means the total amount available for benefits in the unemployment insurance fund, including amounts receivable by the fund as federal reimbursements for sharable benefits under the "Federal-State Extended Unemployment Compensation Act of 1970" and all amounts receivable from any eligible employer who elects to reimburse the fund for benefit charges to his account in lieu of contributions and the term "total taxable wages" means the wages paid in a calendar year by all employers subject to this article, except governmental entities who elect in accordance with Section 8(f) to be liable for payments in lieu of contributions.